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REPORT

OF THE

Receipts and Expenditures

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1923

121

SALEM, MASS.
MILO A. NEWHALL & CO., PRINTERS
1924

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REPORT

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FOR THE

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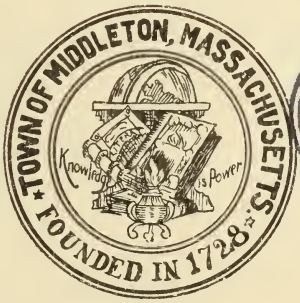

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TOWN OFFICERS 1923

Moderator

George Ogden	Term expires March, 1924

Town Clerk

Wayne A. Giles	Term expires March, 1924

Treasurer

Harry H. Bradstreet	Term expires March, 1924

Selectmen

Harry B. Croxford, Clerk	Term expires March, 1924
E. Stimpson Hutchinson	Term expires March, 1924
Maurice E. Tyler, Chairman	Term expires March, 1924

Overseers of Poor

Maurice E. Tyler	Term expires March, 1924
J. Allen Atwood (resigned Jan. 1, 1924)	Term expires March, 1925
H. B. Croxford (appointed)	Term expires March, 1924
Lyman S. Wilkins	Term expires March, 1926

Board of Health

Harry B. Croxford	Term expires March, 1924
E. Stimpson Hutchinson	Term expires March, 1924
Maurice E. Tyler	Term expires March, 1924

Board of Assessors

B. Frank Phillips	Term expires March, 1924
Maurice E. Tyler	Term expires March, 1925
Lyman S. Wilkins	Term expires March, 1926

School Committee

Mrs. M. W. Berry	Term expires March, 1924
Arthur E. Curtis	Term expires March, 1925
Miss Mary E. Holder	Term expires March, 1926

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Highway Surveyor

Clyde Hood — Term expires March, 1924

Tax Collector

Henry A. Young — Term expires March, 1924

Tree Warden

B. McGlauflin — Term expires March, 1924

Moth Superintendent

W. W. Wilkins — Term expires January, 1924

Constable

Will A. Russell — Term expires March, 1924

Chief of Police

Robert C. Colton — Term expires May, 1924

Superintendent of Burial

J. Allen Atwood — Term expires March, 1924

Inspector of Animals and Slaughtering

Lyman S. Wilkins — Term expires March, 1924

Town Accountant

E. P. Oakman, Jr. — Term expires May, 1924

Forest Fire Warden

Will A. Russell (resigned May '23) Term expires January, 1924

J. Warren Osborne (appointed) Term expires January, 1924

Chief of Fire Department

Oscar Sheldon — Term expires May, 1924

Sealer of Weights and Measures

Elmer O. Campbell	Term expires May, 1924

Manager of Electric Light Department

Maurie E. Tyler	Term expires April, 1924

Electric Light Commissioners

Harry B. Croxford	Term expires March, 1924
E. Stimpson Hutchinson	Term expires March, 1924
Maurice E. Tyler	Term expires March, 1924

Water Commissioners

George Ogden	Term expires March, 1924
Oscar Sheldon	Term expires March, 1925
H. K. Richardson	Term expires March, 1926

Trustees David Cummings Fund

J. Allen Atwood (resigned Jan. 1924)	Term expires March, 1924
Lyman S. Wilkins (appointed)	Term expires March, 1924
George E. Barnaby	Term expires March, 1925
Maurice E. Tyler	Term expires March, 1926

Trustees Flint Public Library

Henry A. Young	Term expires March, 1924
H. Galen Howe	Term expires March, 1924
Maurice E. Tyler	Term expires March, 1925
Charles Hutchinson	Term expires March, 1925
George E. Barnaby	Term expires March, 1926
William R. Godfrey	Term expires March, 1926

Trustees B. F. Emerson Fund

Naumkeag Trust Company, Salem, Mass.

ANALYSIS SHEET

	Town Appropriation	Receipts	Due from Accounts Receivable	Transfer from Reserve	Total	Selectmen's Orders	Accounts Payable	Transfer to Reserve
Town Officers	$2,262.00	. .	. .	. .	$2,262.00	$2,018.32	$113.30	$130.38
Highways	3,500.00	a 1,600.00	496.36	. .	5,596.36	5,590.37	. .	6.05
Bridges	200.00	b 200.00	. .	. .	400.00	397.00	. .	3.00
Sidewalks	150.00	. .	. .	. .	150.00	147.90	. .	2.10
Snow Removal	500.00	b 1,345.00	. .	113.09	1,958.09	1,958.09	. .	. .
Lakeview Park	100.00	. .	. .	. .	100.00	94.40	. .	5.60
Moth	479.75	150.14	485.54	. .	1,115.43	1,065.04	. .	50.39
Tree Warden	500.00	. .	. .	. .	500.00	500.00	. .	. .
Cemetery	600.00	. .	. .	. .	600.00	599.63	. .	.37
Cemetery, Endowment	. .	390.50	. .	. .	390.50	390 50	. .	. .
Police	800.00	. .	. .	. .	800.00	398.17	. .	410.83
House Fires	150.00	. .	. .	31.25	181.25	181.25	. .	. .
Forest Fires	500.00	b 454.00	. .	17.32	971.32	971.32	. .	. .
Firemen's Wages	65.00	. .	. .	. .	65.00	65.00	. .	. .
American Legion	110.00	. .	. .	. .	110.00	110.00	. .	. .
Memorial Day	200.00	3.12	. .	. .	203.12	200.00	. .	3.12
Soldiers' Benefits	84.00	. .	. .	. .	84.00	84.00	. .	. .
State Aid	. .	. .	264.00	. .	264.00	264.00	. .	. .
School	15,000.00	. .	. .	. .	15,000.00	14,951.82	. .	48.18
Library Account	250.00	. .	. .	. .	250.00	250.00	. .	. .
Poor Department	800.00	b 700.32	1,069.50	. .	2,569.72	2,485.21	. .	84.51
Board of Health	300.00	b 175.00	152.14	. .	627.14	489.76	. .	137.38
Essex Sanitorium Assess.	282.35	. .	. .	. .	282.35	282.35	. .	. .
Interest	1,300.00	. .	. .	206.95	1,506.95	1,506.95	. .	. .
Contingent	2,500.00	b 1,500.00	. .	. .	4,000.00	3,909.77	. .	90.23
M. Sullivan, water case	. .	b 1,098.00	. .	. .	1,098.00	1,098.00	. .	. .
Middleton Elec. L. Dpt.	2,500.00	4,214.45	215.29	213.09	7,142.83	7,142.83	. .	. .
Municipal Indebtedness	500.00	. .	. .	. .	500.00	500.00	. .	. .

ANALYSIS SHEET (Continued)

	Town Appropriation	Receipts	Due from Accounts Receivable	Transfer from Reserve	Total	Selectmen's Orders	Accounts Payable	Transfer to Reserve
Revenue Notes	. .	37,000.00	. .	. .	37,000.00	32,000.00	. .	. .
County Tax	. .	. .	. .	. .	. .	2,270.82	. .	. .
State Tax	. .	. .	. .	. .	. .	3,786.98	. .	. .
Excess from Tax Sales	. .	130.16	. .	. .	130.16	35.51	. .	. .
Abatement, 1921	. .	. .	. .	. .	. .	280.69	. .	. .
Abatement, 1922	. .	. .	. .	. .	. .	562.32	. .	. .
Abatement, 1922 Poll	. .	. .	. .	. .	. .	248.00	. .	. .
Abatement, 1923 Poll	. .	. .	. .	. .	. .	206.00	. .	. .
Taxes, 1921	. .	5,467.95	. .	. .	. .	. .	. .	6.20
Taxes, 1922	. .	15,543.76	. .	. .	. .	. .	. .	753.21
Taxes, 1923	. .	19,008.28	. .	. .	. .	. .	. .	. .
Poll Taxes, 1922	. .	273.00	. .	. .	. .	. .	. .	. .
Poll Taxes, 1923	. .	1,611.00	. .	. .	. .	. .	. .	. .
Moth Assessment, 1921	. .	52.25	. .	. .	. .	. .	. .	. .
Moth Assessment, 1922	. .	98.95	. .	. .	. .	. .	. .	. .
Moth Assessment, 1923	. .	193.55	. .	. .	. .	. .	. .	. .
Reserve Account	. .	9,624.72	. .	. .	. .	. .	. .	. .
Accounts Receivable	. .	1,464.43	. .	. .	. .	. .	. .	. .
Accounts Payable	. .	. .	. .	. .	. .	930.05	. .	. .
	$33,633.10	100,287.08	$2,375.18			$87,975.09	$113.30	

(*a*) Part payment by State Highway.

(*b*) Appropriations made at Special Town Meeting totaling $5,470.00 and included in the total.

Town Officers' Salaries

Appropriation		$2,262 00
SELECTMEN:		
Maurice E. Tyler	$100 00	
E. Stimpson Hutchinson	99 66	
Harry B. Croxford	16 66	216 32
Harry B. Croxford, accounts payable	83 30	83 30
Treasurer		250 00
Town Accountant		300 00
Town Clerk		200 00
Moderator		12 00
ASSESSORS:		
Maurice E. Tyler	$227 50	
B. Frank Phillips	112 00	
Lyman S. Wilkins	99 50	
		$439 00
REGISTRARS:		
Harry B. Croxford	$4 00	
Maurice E. Tyler	7 00	
		$11 00
OVERSEERS OF POOR:		
J. Allen Atwood	$40 00	
Maurice E. Tyler	40 00	
Lyman S. Wilkins	20 00	
		$100 00
Superintendent of Burials		15 00
Constable		50 00
Sealer of Weights and Measures		50 00
Inspector of cattle, 1922		100 00
Inspector of slaughtering, 1922		25 00

WATER COMMISSIONER:

Accounts payable	30 00
Tax Collector	250 00
	$2,131 62
Transferred to Reserve	130 38
	$2,262 00

Highways

Appropriation	$3,500 00	
Received from State Treasurer	1,600 00	
Due from State Treasurer	496 36	
		$5,596 36
Labor	$3,390 40	
Team	893 42	
Sand and gravel	71 75	
Road oil, and spraying on road	881 68	
New Drag	119 10	
Culverts	161 82	
Lumber	29 75	
Lanterns	5 40	
Wooden horses, signs, etc.	22 15	
Freight	14 84	
Unexpended balance	6 05	
		$5,596 36

Bridges

Appropriation	$200 00	
Special appropriation	200 00	
		$400 00

Labor	$85 06	
Team	9 50	
Lumber	264 97	
Bolts and spikes	37 47	
Unexpended balance	3 00	
		$400 00

Sidewalks

Appropriation		$150 00
Labor	$123 90	
Team	24 00	
Unexpended balance	2 10	
		$150 00

Snow Removal

Appropriation	$ 500 00	
Special appropriation	1,345 00	
Transferred from reserve	113 09	
		$1,958 09
Labor	$1,532 51	
Team	347 28	
New plows	74 00	
Repairs to plow and paint	4 30	
		$1,958 09

Lake View Park

Appropriation		$100 00
Labor	$72 40	

Team	$22 00	
Unexpended balance to reserve	5 60	
		$100 00

Moth Work

Appropriation	$479 75	
Due from State	160 09	
Due from private work	29 80	
Due from Tax assessment	295 65	
Received from private work and sale of lead	50 24	
Received from State	99 90	
		$1,115 43
Labor	$739 66	
Team	90 28	
Private work	83 47	
Cemetery	9 61	
State highway	99 90	
Moth notices	15 75	
Gasoline	15 00	
Expenses	8 49	
Freight and express	2 88	
Unexpended balance to reserve	50 39	
		$1,115 43

Tree Warden

Appropriation		$500 00
Labor	$459 19	
Team	32 50	
Supplies	8 31	
		$500 00

Cemetery

Appropriation		$600 00
Labor	$552 36	
Team	5 00	
Lawn mower	10 70	
Supplies	16 07	
New trees	7 50	
Water	6 00	
Miscellaneous	2 00	
Unexpended balance to reserve	37	
		$600 00

Police

Appropriation		$800 00
Labor	$228 93	
Transportation	55 30	
Uniforms	72 95	
Court fees	16 06	
Telephone	7 18	
Miscellaneous expenses	4 75	
Padlock	2 00	
Prisoner in Danvers jail	2 00	
Unexpended balance to reserve	410 83	
		$800 00

House Fires

Appropriation	$150 00	
Transferred from reserve	31 25	
		$181 25
Labor	$142 00	
Automobile	30 00	

Water and electricity	$5 50	
Repairs to ladders	2 75	
Refilling chemicals	1 00	
		$181 25

Forest Fires

Appropriation	$500 00	
Special appropriation	452 00	
Refund from payroll	2 00	
Transferred from reserve	17 32	
		$971 32
Labor	$709 25	
Truck hire	193 75	
Soda	14 52	
One-half gross bottles	9 62	
Water and electricity	5 50	
Lunches	29 28	
Miscellaneous expenses	9 40	
		$971 32

Firemen's Wages

Appropriation	$65 00
Expended	65 00

Board of Health

Appropriation	$300 00	
Due from State	152 14	
Special appropriation	175 00	
		$627 14

Essex Sanitorium patient	$236 60	
Contagious	198 00	
Returns, permits and notices	39 30	
Expenses	14 86	
Disinfecting	1 00	
Transfer to reserve	137 38	
		$627 14

Poor Department

Appropriation	$800 00	
Special Appropriation	700 00	
Due from City of Boston	535 40	
Due from City of Lynn	479 90	
Due from Town of Danvers	39 20	
Due from City of Salem	15 00	
Refund	22	
		$2,569 72
Assistance to Town Poor	$1,391 71	
" " City of Lynn poor	479 90	
" " " Boston poor	535 40	
" " Town of Danvers poor	39 20	
" " City of Salem, poor	15 00	
Automobile hire and expenses	24 00	
Transferred to reserve	84 51	
		$2,569 72

Essex Sanitorium Assessment

Appropriation	$282 35
Expended	$282 35

Interest

Appropriation	$1,300 00	
Transferred from reserve	206 95	
		$1,506 95
Expended		$1,506 95

M. Sullivan Water Bill

Special appropriation	$1,098 00
Expended	$1,098 00

Contingent

Appropriation	$2,500 00	
Special appropriation	1,500 00	
		$4,000 00
Town Hall Upkeep:		
Janitor, H. Young	$220 45	
Fuel	294 40	
Painting, G. Newman	420 05	
Repairing hall, G. W. Andrews	384 80	
Building bulkhead, G. W. Andrews	136 31	
Shingling rear portion, G. W. Andrews	50 00	
Repairing chimney, G. Smith	36 00	
Insurance	180 25	
Lights	105 36	
Water	20 00	
Tuning piano	10 75	
Flag	7 39	
Telephone	1 30	
Miscellaneous	6 60	
		$1,873 66

Traffic Beacon	$267 50	
Expenses on beacon	9 67	
Cement stand	32 66	
Care of beacon, J. Lewis	7 00	
		$316 83
Bonds and insurance premiums		167 23
Sealer of Weights and Measures:		
Equipment	$74 50	
Book and die	11 20	
Truck hire	17 50	
Express	2 15	
Telephone	70	
		$106 05
Town reports, ballots, stamps		112 15
Election Officers:		
B. Gertrude Hayward	$7 00	
Camilla Campbell	7 00	
Mary Cronan	3 50	
Della Sheldon	7 00	
J. Ellsworth Barnaby	7 00	
Benjamin Graham	7 00	
J. A. Tedford	7 00	
Harley M. Tyler	3 50	
		$49 00
Lunches for officers		6 25
Washington Street culverts		250 78
Work on water system		438 98
Making new street signs		90 60
Blowing whistle		36 25
New telephone poles		29 21
Fireworks		25 00

Recording deeds	$19 32
W. Russell, collecting dog taxes	9 00
Cemetery tomb expenses	7 00
M. E. Tyler, time on Board of Health hearing and Sullivan bill	7 50
Safe deposit vault	6 00
Harding Memorial Service	5 67
Town scale repairs and sealing	5 58
Certifying notes	8 00
Selectmen's supplies	15 06
Treasurer's supplies	13 08
Accountant's supplies, books and postage	25 22
Town Clerk, recording vital statistics	53 00
Town Clerk, administering oaths, etc.	17 28
Assessors' expenses	21 11
Tax Collectors, postage and advertising	142 16
Highway supplies, old bill	28 70
Miscellaneous expenses	24 10
Transferred to reserve	90 23
	$4,000 00

School Department

Appropriation		$15,000 00
Teachers' salaries	$4,905 00	
School superintendent and traveling expenses	692 12	
Janitor	750 00	
Doctor, nurse and supplies and expenses	296 35	
Books	619 41	
Supplies	221 49	
Transportation of children	1,805 00	

High school car tickets	$ 979 46	
Danvers high school, tuition	2,996 78	
Beverly school department, tuition	139 60	
Peabody high school, tuition	68 00	
Insurance	571 75	
Fuel	514 50	
One-half cost new school fence	107 50	
Water	51 98	
Lights	20 83	
Repairs, Pyne & Smith	98 18	
Repairs, E. E. Richardson	37 30	
Repairs, G. W. Andrews	4 00	
Repairs, William M. Young	1 00	
Fire extinguishers	32 23	
Truant officer	10 00	
Programs	7 75	
Committee expenses	5 00	
Miscellaneous expenses	15 59	
Transferred to reserve	48 18	
		$15,000 00

American Legion

Appropriated	$110 00
Expended	$110 00

Soldiers' Benefits

Appropriated	$84 00
Expended	$84 00

State Aid

Due from State, accounts receivable	$264 00
Expended	$264 00

Memorial Day Account—See Page 31

Library Account

Appropriated	$250 00
Expended	$250 00

Municipal Indebtedness

Appropriation	$500 00
Expended	$500 00

Revenue Notes

Notes payable, Jan. 1, 1923	$22,000 00	
Notes contracted during the year	37,000 00	
		$59,000 00
Notes paid	$32,000 00	
Balance notes payable Dec. 31	27,000 00	
		$59,000 00

Abatement 1921

Balance, January, 1923		$298 98
Taxes abated, 1923	280 69	
Balance to abatement reserve	18 29	
		$298 98

Abatement 1922

Balance, January, 1923	$305 45	
Received from abatement reserve	256 87	
		$562 32
Taxes abated during 1923		$562 32

Abatement 1922—Polls

Received from abatement reserve	$248 00
Polls abated	$248 00

Abatement 1923

As per tax levy		$1,387 24
Polls abated	$ 206 00	
Balance, December 31	1,181 24	
		$1,387 24

Abatement Reserve

Received balance abatement, 1921	$ 18 29	
Transferred from reserve	486 58	
		$504 87
Transfer to abatement, 1922	$256 87	
Transfer to abatement, poll, 1922	248 00	
		$504 87

Tax 1921

Balance due January, 1923	$5,461 75	
Transferred to reserve	6 20	
		$5,467 95
Receipts		$5,467 95

Tax 1922

Balance due, January, 1923	$14,790 55	
Transferred to reserve	753 21	
		$15,543 76
Receipts		$15,543 76

Tax 1923

As per tax levy		$31,458 14
Receipts	$19,008 28	
Balance due December 31, 1923	12,449 86	
		$31,458 14

Excess for Tax Sales

Receipts from sales and taxes		$130 16
Account of taxes taken up	$35 51	
Balance December 31, 1923	94 65	
		$130 16

Poll Tax 1922

Balance due January 1, 1923	$208 00	
Transferred to reserve	65 00	
		$273 00
Receipts		$273 00

Poll Tax 1923

Tax levy	$1,610 00	
Transferred to reserve	26 00	
		$1,636 00
Receipts	$1,611 00	
Balance due December 1923	25 00	
		$1,636 00

Moth Assessment 1921

Balance due January 1, 1923	$52 25
Receipts	$52 25

Moth Assessment 1922

Balance due January 1, 1923		$98 95
Receipts		$98 95

Moth Assessment 1923

As per tax levy		$295 65
Receipts	$193 55	
Balance due December 31, 1923	102 10	
		$295 65

County Tax

As per tax levy	$2,270 82
Expended	$2,270 82

State Tax

As per tax levy	$3,786 98
Expended	$3,786 98

Accounts Receivable

Balance January, 1923	$2,116 41	
Additional accounts at end of year	2,375 18	
		$4,491 59
Accounts closed during year	$1,464 43	
Closed by transfer from reserve	651 98	
Balance due December, 1923	2,375 18	
		$4,491 59
Due from State Treasurer, moth account	$160 09	
" " " " State aid	264 00	

Due from State Treasurer, Board of Health	$152 14	
" " " " Highway	496 36	
" " City of Boston	530 40	
" " City of Lynn	472 90	
" " City of Salem	15 00	
" " Town of Danvers	39 20	
" " Citizen's account of moth	29 80	
" " Middleton Electric Light Co.	215 29	
		$2,375 18

Accounts Payable

Accounts paid	$942 05	
Transfer to Middleton Electric Light Co.	391 54	
Transfer to reserve	4 00	
Appropriation accounts, December, 1923	113 30	
		$1,450 89
Accounts payable January 1, 1923	$1,337 59	
Accounts payable December 31, 1923	113 30	
		$1,450 89

Cash Account

Balance on hand January 1, 1923	$ 2,015 41	
Receipts for year	96,832 49	
		$98,847 90
Selectmen's orders	$87,710 99	
State aid	264 00	
Cash balance December 31, 1923	10,872 91	
		$98,847 90

Reserve Account

Balance January 1, 1923:		
Sundry receipts	$9,624 72	
Received by transfer from other accounts	2,272 57	
		$11,897 29
Estimated receipts to reduce tax 1923	$8,500 00	
Transfer to other departments overdrafts	368 61	
Transfer to abatement reserve	486 58	
Transfer to Middleton Electric Light acct.	213 09	
Transfer to accounts receivable	651 98	
Balance December 31, 1923	1,677 03	
		$11,897 29

Analysis Tax Levy

Money raised to be expended as follows:		
County tax	$2,270 82	
State tax	3,786 98	
Appropriation March, 1923	33,633 10	
Overlay	1,377 24	
Reserve	500 00	
Moth assessment	295 65	
		$41,863 79
Money for the above raised as follows:		
Tax levy	$31,458 14	
Estimated receipts	8,500 00	
Poll tax	1,610 00	
Moth assessment	295 65	
		$41,863 79

Net Funded Debt

Net funded debt		$2,800 00
Refunding notes	$1,300 00	
Electric Light notes	1,500 00	
		$2,800 00

Trust Funds Account

Trust funds		$31,345 70
David Cummings fund, stock	$1,188 00	
David Cummings fund, cash	7,296 45	
Charles L. Flint library fund	5,000 00	
B. F. Emerson library fund	10,077 89	
Cemetery perpetual care fund	7,783 36	
		$31,345 70

Middleton Electric Lighting Co. Report

Operating Revenue:		
Metered sales to customers	$4,334 85	
Town appropriation	1,500 00	
		$5,834 85
Operating Expenses:		
Electricity purchased from Danvers for house lights, street lights	$2,509 42	
Maintenance and depreciation, repairs to equipment	1,339 32	
Manager's salary	405 00	

General office equipment and supplies	56 59	
Depreciation	440 99	
		$4,751 32

Income Statement:

Operating revenue	$5,834 85	
Operating expenses	4,751 32	
Net operating revenue		$1,083 53

Ratio of operating expenses to operating revenue .81

Profit and Loss Statement:

Credit balance January 1, 1923	$ 799 74	
Credit balance from Income Account	1,083 53	
Miscellaneous credits	163 78	
		$2,047 05
Interest on bonds	$ 832 26	
Notes payable	500 00	
Balance	1,463 79	
		$2,047 05

Balance Sheet:

Plant investment	$12,504 31	
Accounts receivable	786 68	
Reels to be abated	60 00	
		$13,350 99
Construction Account	$7,166 60	
Notes payable	1,500 00	
Accounts payable	215 29	
Interest accrued	5 31	
Loan prepayment	3,000 00	
Profit and Loss	1,463 79	
		$13,350 99

Plant Investment Account

Poles, fixtures and wire, Dec. 31, 1923	$10,360 43	
Customers meters	1,017 97	
Line transformers	570 13	
Street lighting equipment	555 88	
Total plant investment		$12,504 31

Treasurer's Report for the year 1923

RECEIPTS

Cash on hand January 1, 1923		$2,015 41
Henry A. Young, rent of Town Hall	$268 80	
" rent of piano	33 50	
" 1920 taxes	4 00	
" 1920 interest	50	
" 1921 taxes	5,239 51	
" 1921 interest	534 56	
" 1922 taxes	15,099 64	
" 1922 polls	25 00	
" 1922 interest	590 80	
" 1923 taxes	19,201 83	
" 1923 polls	1,405 00	
" 1923 interest	7 31	
" abatement 1921 tax	280 69	
" " 1922 tax	543 07	
" " 1922 polls	248 00	
" " 1923 polls	206 00	
Maurice E. Tyler, electric light collections	4,023 67	
" " " " construction	190 78	
STATE TREASURER		
Income tax 1921 and prior	78 00	
" 1922	90 00	

Income tax 1923 (general)	$960 00	
" 1923 (school)	785 00	
Corporation tax, public service	148 98	
" " business	635 51	
Gypsy and brown tail moth	152 48	
Highway commission, Maple street	167 84	
Account highways	1,600 00	
Division of Sanatoria	260 71	
Vocational education	25 65	
Forestry protection, forest fires	92 93	
Highways, gypsy moth	99 90	
Tuition of children	468 30	
Inspector of animals	50 00	
Reimbursement, loss of taxes	485 45	
School superintendent	386 66	
Transportation high school pupils	966 37	
High school tuition	1,412 73	
Bank tax	80	
Street railway tax	466 93	
Military aid	15 00	
State aid	296 00	
Soldiers' exemption	43 55	
COUNTY TREASURER		
Account highways, Maple street	167 84	
		$57,759 29
		$59,774 70

SUNDRY RECEIPTS

Interest on bank deposit	$148 58
Refund, forest fire payroll	2 00
Licenses, junk, express, revolver, auctioneer	47 00
Katharine M. Dorr, school fence	30 00

Merchants National Bank, Salem, Notes Nos. 11, 12, 13, 14	$37,000 00
Probation officer, re Ed. Poisson	4 25
Telephone tolls	20
Will A. Russell, sale of keg	4 00
Refund of insurance premium	34 80
Sale of cemetery lots	156 00
Director of standards, State license	6 00
A. B. Gillpatrick & Co., refund	22
First District Court, fees	110 55
E. O. Campbell, refund Memorial Day appropriation	3 12
Town of Danvers, tax on land around pond	200 00
H. A. Young, advertising tax sales	21 83
" tax report	1 00
" advertising expense re tax sales	76 50
" amounts over and above tax and expense re tax sales, account Fred Steele (Goodale)	5 52
" Carlson & Cohoe	35 51
" Annie McKennon	52
" Thomas French	19
" Abbie Gage	7 90
" Harriett Moody	3 32
" Simeon Parker	21
" Alex Boychuck	49
City of Boston, poor department	328 70
City of Lynn, poor department	268 55
E. O. Campbell, sealer's fees	20 50
W. W. Wilkins, private moth work and lead	50 24
" private moth work and lead, 1922	28 00
Rebate on collector's bond	2 00
Interest on cemetery endowments	390 50

J. A. Atwood, sale lumber, stone and sand, account cemetery tomb	85 00	
		$39,073 20
		$96,832 49
Town orders	$87,711 09	
State aid orders	264 00	
Balance December 31, 1923	10,872 91	
		$96,832 49

Memorial Day

Appropriation		$200 00
Band	$108 00	
Refreshments	29 87	
Wreaths	15 00	
Speaker	15 00	
Flowers	12 00	
Flags	9 11	
Programs	4 90	
Organist	3 00	
Unexpected Balance to Reserve	3 12	
		$200 00

Outstanding Notes, Amounts and When Due

Notes Due	1924	1925	1926
Revenue March 20	$6,000 00		
Revenue May 1	2,100 00		
Demand Notes April 1	500 00	500 00	300 00
Electric Light Dec. 1	500 00	500 00	500 00

PAYROLL ANALYSIS

OF THE

FOLLOWING DEPARTMENTS

HIGHWAY DEPARTMENT
BRIDGES
SIDEWALKS
LAKEVIEW AVENUE
MOTH DEPARTMENT
TREE WARDEN
POLICE DEPARTMENT
HOUSE FIRES
FOREST FIRES

Payroll Analysis

Highways Department

Clyde Hood, surveyor	$756 14
Ellsworth Barnaby	10 50
Thomas Bott	318 55
Walter Clayton	443 72
Milton Collins	3 25
George Evans	297 00
William Gould	137 79
Howard Hood	44 75
Joseph Lewis	16 25
John Lord	71 29
Roy Lord	216 87
Clarence Osgood	60 95
Arthur M. Peabody	14 25
F. R. Smith	69 75
Joseph Russell	10 00
Leon Soper	4 50
Frank W. Trask	19 80
M. E. Tyler	3 76
Middleton Motor Co., truck	5 00
Charles O. Currier, team and driver	188 50
Clyde Hood, team and driver	853 10
E. S. Hunt, team and driver	155 50
Oscar Sheldon, team and driver	369 60
Oscar Sheldon, truck	5 00
Bray Wilkins	216 00
Curtis Brothers, 2 loads gravel	40
Mrs. McDonald, 9 loads gravel	1 80
B. Frank Phillips, 57 loads gravel	10 20
H. K. Richardson, 7 loads gravel	1 40
John Sheehan	3 75

Otis Reynard, 31 loads gravel	6 30	
Oscar Sheldon, 51 loads gravel	10 40	
Henry A. Young, 150 loads sand	37 50	
		$4,365 57

Bridge Department

Clyde Hood, labor and team	$31 81	
Thomas Bott	6 75	
Walter Clayton	27 00	
George F. Evans	6 75	
Roy Lord	22 25	
		$94 56

Lakeview Park

Clyde L. Hood, labor	$44 40	
Clyde L. Hood, team	22 00	
Roy Lord, labor	28 00	
		$94 40

Sidewalks

Clyde L. Hood, labor	$32 90	
Thomas Bott	21 00	
Walter Clayton	26 50	
Roy Lord	26 50	
George Evans	17 00	
		$147 90

Tree Warden

Burton McGlauflin, Supt., labor	$197 69
" " " team	32 50
" " " supplies	8 31

Clarence Osgood	158 50	
Milton Evans	103 00	
		$500 00

Moth Department

W. W. Wilkins, Supt., labor	$292 12	
J. A. Lewis, labor	199 00	
Arthur Peabody, labor	92 05	
D. A. Mohan, labor	122 50	
D. A. Mohan, team	61 25	
Oscar Sheldon, team	88 00	
Leon Soper, labor	38 00	
C. A. Groce, labor	83 00	
Wayne Giles, gasoline	11 25	
C. A. Groce, gasoline	3 75	
Frank Curtis, labor	38 00	
Middleton Motor Co.	2 00	
H. K. Richardson, team	7 00	
		$1,037 92

Police Department

Robert C. Colton, Chief, labor	$50 00
" " " automobile	13 20
" " " telephone	3 53
Will A. Russell, labor	46 83
" " court fees	16 06
" " automobile	20 00
" " telephone	4 25
Oscar Sheldon, labor	66 15
" " truck	3 00

Everett Hillman, labor	59 75	
" " truck	3 00	
Elmer O. Campbell, labor	8 70	
Joseph A. Lewis, labor	1 50	
Middleton Motor Co., automobile	8 00	
Clyde L. Hood, automobile	2 00	
" " automobile	1 50	
		$307 47

Forest Fires

J. Warren Osborne and car	$126 50
J. Roy Osborne and car	49 50
Will A. Russell and car	53 00
Middleton Motor Co.	55 50
Leon Soper	87 50
Ray Currier	59 00
Chester Groce	45 00
M. Evans	39 00
Joseph Lewis	30 50
William Roberts	26 00
Clarence Osgood, Jr.	26 00
P. O. Richardson	22 00
Clarence Richardson	22 00
H. Andrews	17 00
Will Wilkins	19 50
Grant and Guy Morrison	20 00
R. L. Smith	12 00
Albert Sheldon	13 50
J. Currier	13 00
Fred Currier	12 50
Mr. Wright	9 50
Riley Wendall	9 00

Clarence Osgood	8 50
Harold Tyler	7 50
Wm. M. Young and auto	6 00
Wm. C. Conway	6 00
Otis Evans	6 50
Roger Peabody and auto	5 00
Elmer O. Campbell	5 00
G. W. Andrews	4 50
Gordon Curtis	4 25
J. D. Punchard	4 00
Ivan Wendall	4 00
George Groce	4 00
C. W. Hutchinson	3 50
Ernest Fish	3 00
John Ebert	3 00
Maxwell and auto	3 00
Alfred Kitchen	2 75
Lewis Ryer	2 75
Seaver MacDonald	2 75
Irving Hatch	2 50
Arthur Fuller	2 50
S. O'Rourke	2 50
Raymond Berry	2 50
P. Russell	2 50
Robert C. Colton	2 00
Wm. Luther	2 00
Leon Crossman	2 00
Joe Russell	1 50
Wm. Martin, Jr.	1 50
Earl Brown	1 50
Richard Floyd	1 50
Lawrence Kenney	1 50
H. Snow	1 50
J. R. Sanborn	1 50

Mark Cronan	1 50	
E. P. Oakman	1 50	
J. Tynan	1 00	
E. P. Goodale	1 00	
Arthur Nichols	1 00	
Guy Evans	1 00	
Leon Sidebottom	1 00	
S. Knowland	1 00	
W. H. Adams	1 00	
W. Paul Berry	1 00	
O. Rennard	1 00	
Oscar Sheldon	50	
Fred Green	50	
Walter Clayton	50	
Roy Lord	50	
Chester Hood	50	
John Gage	50	
Wallace Stanley	50	
D. E. Andrews	50	
C. Jankoski	50	
Harold Meade	50	
Everett Wilkins	50	
Allen Marshall	50	
Mary Wilson	50	
A. Lord	50	
Bray Wilkins	50	
Mr. Tinkham	50	
Clarence Wendall	50	
		$903 00

House Fires

O. Sheldon	$ 8 00	
O. Sheldon and auto	6 50	

J. W. Osborn and auto	15 50
Roy Osborn and auto	5 25
Joseph Lewis and auto	13 00
W. W. Wilkins	10 00
E. Hillman and auto	3 50
Wm. Roberts	7 00
Middleton Motor Co. auto and driver	11 00
E. Wilkins	4 50
Will Russell and auto	9 50
Morril Young	4 00
Paul Young and auto	1 50
Roger Peabody	1 75
Lewis Ryer	2 25
G. W. Andrews and auto	2 00
A. Nichols	4 00
O. Rennard	4 00
Leon Crossman	2 75
Chester Groce	3 00
George Groce	2 75
J. Tynan	1 00
Otis Wilkins	1 00
Lyman S. Wilkins	1 00
Gordon Curtis	1 00
Bray Wilkins	1 00
Clarance Osgood	1 00
Robert C. Colton	1 00
Ray Currier	1 50
John Gage	1 00
Melvin Lewis	1 00
Clyde Hood and auto	1 00
H. O. Beauregard	1 00
Guy Morrison	3 50
Basil Atwood	50
M. Evans	3 50
Mr. Bellevue and auto	2 00

F. Bryer	1 25	
A. Fuller	1 00	
Mark Cronan	2 75	
E. O. Campbell	2 50	
Alfred Kitchen	2 50	
Burt McGlauflin	1 00	
W. Stanley	1 50	
P. Russell	1 25	
Joseph Russell	1 75	
Leon Soper	2 50	
G. Archibald	1 00	
W. Freeman	1 25	
W. Burnham and auto	1 50	
Arnold Leary	75	
Richard Floyd	50	
Riley Wendall	50	
Archie Jones	50	
P. Goodale	75	
W. Luther	50	
Howard Hood	50	
B. Graham	1 00	
E. P. Oakman	1 00	
J. R. Perfect	50	
		$172 00

ANNUAL REPORTS

OF THE

Various Committees

OF THE

Town of Middleton

FOR

Year Ending Dec. 31, 1923

PART II

Cemetery Endowment Account

NAME	No. of Lot	Fund	Balance 1922	Interest Received	Amount Withdrawn	Balance
Atwood, L. Frank . .	360	$100 00	$134 59	$6 10	$8 00	$132 69
Averill, Edward P. . .	52	100 00	101 69	4 59	4 00	102 28
Averill, Joseph . . .	346	100 00	102 89	4 66	4 00	103 55
Barnaby, Caroline V. .	646	100 00	103 55	4 68	4 00	104 23
Batchelder, Harold T. .	528	75 00	76 98	3 47	3 00	77 45
Berry, Allen	112	122 90	134 48	6 10	10 00	130 58
Bryer, Allen D. . . .	526	100 00	108 19	4 91	5 00	108 10
Conlon, Mary A. . . .		100 00	100 00	4 55	3 00	101 55
Curry, Mary A. . . .	342	100 00	100 55	4 55	4 00	101 10
Curtis, Phoebe		50 00	50 82	2 28	2 50	50 60
Day, Mrs. Geo. E. . .	588	50 00	50 84	2 28	2 50	50 62
Dennett, Ruth H. . .	24	75 00	75 15	3 40	3 50	75 05
Emerson, Eunice . .	166	100 00		1 13		101 13
Estey, Annie E. . . .	572	100 00	110 65	5 02	5 50	110 17
Esty, Allena A. . . .	258	100 00	101 87	4 61	4 00	102 48
Esty and Hutchinson .	48	100 00	104 01	4 73	5 00	103 74
Eaton, Irvin L. . . .	168	75 00	75 69	3 42	4 00	75 11
Fowley, Alonzo . . .	12	100 00	110 67	5 02	10 00	105 69
Frame, L. Maria . .	516	125 00	131 49	5 97	10 00	127 46
Fuller, Jeremiah . . .	70	75 00	77 75	3 51	6 00	75 26
Fuller, Sophronia . . .	236	200 00	264 98	12 02	10 00	267 00
Fuller, Timothy & Lydia	268	100 00	103 19	4 68	5 00	102 87
Flint, George B. . . .	152	65 30	66 00	3 00	3 00	66 00
Goswiler, Carl B. . .	716	150 00	153 35	6 95	8 00	152 30
Gifford, William . . .	180	100 00	104 87	4 75	5 00	104 62
Gould, Porter I. . . .	414	100 00	102 95	4 66	5 00	102 61
Goodwin, Ira E., Heirs of	380	100 00	111 21	5 04	5 00	111 25
Graves, D. A. . . .	234	100 00	108 50	4 91	6 00	107 41
Haskell Ella C. . . .	390	200 00	202 02	9 19	4 00	207 21
Hall, E. P.	106	100 00	101 91	4 61	4 00	102 52
Harlow, Levi F. . . .	684	100 00	100 82	4 57	4 00	101 39
Higgins, Lewis S. . .	264	100 00	101 32	4 59	4 00	101 91
Hobbs, Kathryn ½ .	588	50 00	52 73	2 36	2 00	53 09
Hutchinson, Carolina A.	253	100 00	101 62	4 59	4 00	102 21
Hutchinson, Elisha P.	740	100 00	102 81	4 66	5 00	102 47
Hutchinson and Russell	518	100 00	101 21	4 59	5 00	100 80

Cemetery Endowment Account—continued

NAME	No. of Lot	Fund	Balance 1922	Interest Received	Amount Withdrawn	Balance
Jones, John E. . . .	372	$100 00	$101 24	$4 59	$4 00	$100 83
Jones, Samuel . . .	290	100 00	101 52	4 59	5 00	101 11
McIntire, Abram S. . .	132	75 00	75 45	3 42	3 50	75 37
McIntire, Annie M. . .	398	100 00	126 60	5 74	8 00	124 34
Peabody & Hutchinson	182-84	150 00	173 11	7 87	10 00	170 98
Peabody, Dean . . .	344	100 00	100 55	4 55	4 00	101 10
Peabody, Laura E. . .	534	100 00	101 91	4 61	4 00	102 52
Peabody, A. W. . . .	90	200 00	212 03	9 63	10 00	211 66
Peabody, S. Maria . .	584	100 00	103 95	4 71	5 00	103 66
Peabody, Samuel M. .	204	100 00	112 55	5 11	5 00	112 66
Peabody, William M. .		100 00	102 29	4 64	5 00	101 93
Pike, Sarah J. . . .	412	125 00	137 83	6 23	10 00	134 06
Phelps, William M. . .	148	100 00	109 96	4 97	10 00	104 93
Richardson, Benj. F. .	164	100 00	101 24	4 59	5 00	100 83
Richardson, Rev. D. W.	410	100 00	101 72	4 59	5 00	101 31
Richardson, Daniel . .		100 00	101 72	4 59	5 00	101 31
Richardson, Lucy G. .	80	100 00	116 79	5 29	10 00	112 08
Russell, P. B.	430	200 00	232 00	10 55	15 00	227 55
Smith, E. D. & M. J. .	436	100 00	102 76	4 66	5 00	102 42
Smith, Sarah F. . . .	102	100 00	108 69	4 93	5 00	108 62
Soper, Polly A. . . .	298	100 00	103 25	4 68	5 00	102 93
Stiles, David		150 00	166 29	7 57	10 00	163 86
Stiles, Farnham . . .	10	100 00	109 18	4 95	6 00	108 13
Taylor, Benjamin H. .	333	100 00	101 22	4 59	5 00	100 81
Thomas, H. Amelia . .	64	75 00	75 38	3 42	3 00	75 80
Wellman, John R. . .	40	200 00	202 55	9 21	10 00	201 76
Weston, Samuel W. . .	36	200 00	248 95	11 30	15 00	240 25
White, Henry F. . . .	208	80 00	76 24	3 52	3 50	81 26
Wilkins, Henry A. . .	254	100 00	106 01	4 82	6 00	104 83
Wilkins, Edward W. .	172	75 00	75 66	3 42	4 00	75 08
Wilkins, Susan E. . .	596	100 00	101 72	4 59	5 00	101 31
Wilkins, Samuel H. . .	230	100 00	100 27	4 55	3 50	101 32
Young, John	278	100 00	100 70	4 55	4 00	101 25
					$390 50	$7,783 36

Endowed Lots Accounts

Interest from Salem Five Cents Sav. Bank	$124 50	
Interest from Salem Savings Bank	5 00	
Interest from Danvers Savings Bank	261 00	
		$390 50
EXPENDITURES		
Arthur M. Peabody	$382 50	
J. Allen Atwood	8 00	
		$390 50

December 31, 1923.

H. H. BRADSTREET,
Treasurer.

Report of Sealer of Weights and Measures for year ending November 30, 1923

Scale	Adjusted	Sealed	Condemned
Platform Scales over 5,000 lbs.		1	
Platform Scales under 5,000 lbs.	1	11	1
Counter over 100 lbs.	1	3	
Counter under 100 lbs.	3	12	3
Beam over 100 lbs.		1	
Spring over 100 lbs.		1	1
Spring under 100 lbs.	4	8	
Computing under 100 lbs.	1	2	1
Weights:			
Avoirdupois	26	119	
Measures:			
Liquid		39	
Linear		2	
Auto. Liquid Measuring Devices:			
Gasoline	7	9	
Stops on Pumps	20	48	
Totals	63	256	6

Sealing Fees Collected $20 50

INSPECTIONS

Stores 5; Pedler's Scales 1; Pedler's License 2; Junk Dealer's Scales 2; Junk Dealer's License 2; Gasoline Pumps 7; Dry Commodities 7; Bread 8; Butter 2; Flour 2; Confectionery 3; Clinical Thermometers 3; Marking of Bread 5; Coal in paper bags 8.

Respectfully submitted,

ELMER O. CAMPBELL,
Sealer of Weights and Measures.

David Cummings' Fund

Balance in Salem Five Cents Savings Bank, January 1, 1923	$3,382 22	
Salem Savngs Bank, January 1, 1923	3,596 62	
United Shoe Machinery Dividends	57 00	
Sale United Shoe Machinery Scrip	19 81	
Interest Salem Five Cents Savings Bank	153 91	
Interest Salem Savings Bank	163 64	
Wood sold	8 00	
		$7,381 20
Paid Trustees' Orders	$ 84 75	
Balance Salem Five Cents Savings Bank, January 1, 1924	3,536 13	
Balance Salem Savings Bank, Jan. 1, 1924	3,760 26	
Cash on hand	06	
		$7,381 20
33 shares United Shoe Machinery Common Stock value January 1, 1924		$1,188 00

H. H. BRADSTREET,
Treasurer.

B. F. Emerson Fund

On hand personal property Jan. 1, 1923	$10,077 89	
Income from interest	552 86	
		$10,630 75
Amount paid M. E. Tyler, treasurer Flint Public Library	$525 22	
Naumkeag Trust Co. Commission as Trustee	27 64	
		$552 86
Balance on hand December 31, 1923		$10,077 89

INVENTORY

Deposit Andover Savings Bank	$1,201 67	
" Danvers Savings Bank	988 25	
" Broadway Sav. Bank, Lawrence	1,332 22	
" Salem Savings Bank	1,039 19	
$1,000 Western Tel. & Tel. Bond	1,002 50	
$1,000 New York Central Railroad Bond	1,031 25	
$2,000 Atchinson, Topeka, Santa Fe Railroad Bond	2,000 00	
33 shares Atchinson, Topeka, Santa Fe Road preferred stock	1,482 81	
		$10,077 89

NAUMKEAG TRUST CO., Trustees.

List of Jurors

The following is a list of jurors prepared by the Selectmen in accordance with Chapter 348, Acts of 1907:

Anderson, Lewis,	South Main Street, Machinist.
Bailey, Charles O.,	North Main Street, Retired.
Giles, Wayne A.,	South Main Street, Druggist.
Godbout, Onisine,	Park Avenue, Farmer.

Groce, George H.,	Essex Street, Clerk.
Hutchinson, Charles W.,	North Main Street, Shoe Cutter.
McCredie, James G.,	Pleasant Street, Nurse.
Mason, Charles A.,	North Main Street, Farmer.
McGlauflin, Burton,	Maple Street, Farmer.
Meade, Edwin B.,	East St., Farmer.
Richardson, Eli E.,	Boston Street, Janitor.
Turnbull, William G.,	Boston Street, Machinist.
Tyler, Harley M.,	North Main Street, Janitor.
Wilkins, G. Payson,	East Street, Farmer.
Young, William H.,	Pleasant Street, Carpenter.

FLINT PUBLIC LIBRARY

Trustees' Report

M. E. Tyler, Treasurer, in account with Flint Public Library.

Charles L. Flint fund		$5,000 00
Deposited in the banks as follows:		
Danvers Savings Bank	$ 887 84	
Andover Savings Bank	274 88	
Essex Savings Bank, Lawrence	1,025 00	
Broadway Savings Bank, Lawrence	1,913 00	
Salem Five Cents Savings Bank	875 30	
Cash on hand	23 98	
		$5,000 00

Cash in hands of Treasurer as last report	$ 59 68
Received from Salem Savings Bank	125 00
Received from Town Appropriation	250 00
Received from Danvers Savings Bank	140 00
Received from Naumkeag Trust Company, B. F. Emerson fund	525 22

Received from Essex Savings Bank	$75 62	
Received from Broadway Savings Bank	93 30	
Received from Edith L. Fletcher, fines	28 46	
Received from M. E. Tyler for grass	2 50	
		$1,299 78
Amount of bills paid for books:		
Desmond Publishing Company	$ 32 25	
DeWolfe Fisk Company	155 23	
Hiram Goldberger	49 10	
		$236 58
Miscellaneous bills paid:		
Edith L. Fletcher, services as librarian	$350 00	
Edith L. Fletcher, express, postage, etc.	11 50	
Danvers Water Board	19 50	
Danvers Coal Company	55 50	
Middleton Electric Light Department	31 56	
Wm. R. Godfrey, janitor and cash paid	81 25	
Murphy Coal Company	24 00	
Currier Brothers, wood	12 00	
G. P. Pope, Treasurer's bond	7 50	
Mass. Iron & Steel Co., coal	32 50	
Frank Taylor, insurance	30 00	
Emma Patchett, fertilizer	5 50	
Albert Norman, sharpening lawn mower	1 50	
J. A. Lewis, labor	7 00	
A. A. Pembroke, flowers	2 50	
C. R. Tapley, insurance	73 50	
F. J. Barnard, rebinding books	50 70	
C. W. Hutchinson, care of lawn	25 00	
Arthur M. Peabody, labor	4 00	
Edward B. Woodbury, coal	67 15	
Marion E. Tyler, wood	21 00	

E. R. Abbott, varnish	$2 65	
Laura E. Peabody, repairing chairs	2 50	
Edward B. Coal	104 52	
		$1,022 83
Bills paid for books		236 58
		$1,259 41
Cash on hand		40 37
		$1,299 78
Bills payable De Wolfe & Fisk Co.		$74 75

Respectfully submitted,

GALEN B. HOWE
HENRY A. YOUNG
MAURICE E. TYLER
WILLIAM R. GODFREY
GEORGE E. BARNABY
Trustees.

Librarian's Report—Annual Statistics

Volumes in library, January 1, 1923		8,717
Volumes added by purchase	103	
Volumes added by gift, Division of Libraries	28	
Volumes added by gift, Commonwealth	7	
Volumes added by gift, other sources	14	
Total number of volumes added	152	
Total number of volumes discarded	8	
Net gain in volumes		144
Volumes in library January 1, 1924		8,861
Circulation of books, year ending January 1, 1924		7,954
Average monthly circulation		662

Largest monthly circulation, March, 1923	820
Smallest monthly circulation, November, 1923	559
New borrowers registered	78
Number of worn volumes replaced	28
Number of volumes rebound	78
Patronage at reading table, for the year	1,564
Average patronage at reading table, per month	130
Largest patronage at reading table, March, 1923	187
Smallest patronage at reading table, June, 1923	97
Magazines loaned during the year	1,033

The Division of Libraries of the State Board of Education has given the library 28 books of worth while reading, and has also supplied the reading table with "The Tech Engineering News."

In November, "Children's Book Week" was observed. A collection of children's books loaned by Rand, McNally was on exhibition at this time.

During the past year the Library has been open on Tuesday and Saturday evenings, also Saturday afternoons. In July and August the Library was open on Thursday evenings in addition to the regular time.

It is pleasing to note that the circulation for the year just passed was 317 more than that for the same period of 1922.

This last year we have been glad to co-operate with the teachers in our schools, by sending loan collections of books to the two upper grade rooms. Five State reading certificates have been issued to pupils of the eight and ninth grades. We hope that more of the pupils will earn one of the state reading certificates, by reading five books from the list approved by the State.

The following named magazines are to be found on the reading table: American Magazine, American Boy, Atlantic,

Century, Country Life, Harper's Monthly, Munsey's, National Sportsman, Review of Reviews, St. Nicholas, Scribner's, Woman's Home Companion, Our Dumb Animals, Popular Science Monthly, Life, Outlook, Youth's Companion, Tech Engineering News, Our World, and Dearborn Independent.

The Librarian wishes to thank the Board of Trustees for their hearty support and co-operation in the general management of the library.

Respectfully submitted,
EDITH L. FLETCHER,
Librarian.

Tax Collectors Report

1920

Balance January 1, 1924		$4 00
Collected real estate January 1, 1924		4 00
Interest		50

1921

Balance January 1, 1924		$5,520 20
Collected personal, real estate and moth, January 1, 1924	$5,239 51	
Abatements	280 69	
		$5,520 20
Interest		534 56

1922

Balance January 1, 1924		$15,956 80
Collected personal, real estate and moth, January 1, 1924	$15,099 64	
Polls collected	25 00	

Abated polls	$248 00	
Abated personal and real estate	543 07	
Uncollected personal	41 19	
		$15,956 80
Interest		590 87

1923

Taxes assessed in year 1923		$33,223 14
Real estate, personal and moth collected January 1, 1924	$19,201 83	
Polls collected	1,405 00	
Polls abated	206 00	
Uncollected polls	25 00	
Uncollected real estate, personal and moth	12,395 31	
		$33,223 14
Interest		7 31
Report of tax sales for the year 1922		152 99

HENRY A. YOUNG, Tax Collector.

Town Hall and Piano Report for Year Ending December 31, 1923

Received from entertainments and dances	$93 65	
Received from Improved O. R. M.	95 95	
Received from Middleton Grange No. 327	79 20	
Received from piano	33 50	
		$302 30

HENRY A. YOUNG, Janitor.

Report of Vital Statistics for Year Ending December 31, 1923

Marriges 7; Births 13; Deaths 89.

Respectfully submitted,
WAYNE A. GILES, Town Clerk.

Assessed Valuation of Town of Middleton

Real estate	$1,110,088 00	
Personal	136,265 00	
Total		$1,246,353 00

Tax rate 1923—$25.00 a thousand.

ANNUAL REPORT

OF THE

Superintendent of Schools

Music Supervisor and Nurse

OF THE

Grammar School

OF THE

Town of Middleton

FOR THE

Year Ending December 31, 1923

School Department

To the Citizens of Middleton:

We respectfully submit the annual reports of the Superintendent of Schools, School Nurse and Music Supervisor.

ARTHUR E. CURTIS
MRS. MILTON W. BERRY
MARY E. HOLDER

January 22, 1924.

Arthur E. Curtis, Chairman,	Term Expires 1925
Mrs. M. W. Berry	Term Expires 1924
Mary E. Holder, Secretary	Term Expires 1926

Ralph R. Barr, Superintendent of Schools
Dr. A. Nichols, School Physician
Mrs. M. E. Roundy, R. N., School Nurse

TEACHING STAFF

Miss C. Alice Manning, Principal Grades 7-8
Miss Caroline M. Knight, Teacher Grades 5-6
Miss Fannie C. Hinkley, Teacher Grades 3-4
Miss Edith M. Harn, Teacher Grades 1-2
Miss B. Gertrude Haywood, Teacher of Sewing
Mrs. Genie F. Kimball, Teacher of Music

Report of the Superintendent

North Wilmington, January 15, 1924.

Mr. Chairman and Members of the School Committee:

I have the honor to submit herewith my third annual report of the Middleton schools.

The following tables show the distribution of the pupils by age and by grade:

Distribution of Pupils, April 1, 1924

Grade	AGE												Total
	5	6	7	8	9	10	11	12	13	14	15	16	
1		14	8	2									24
2		4	10	6	1								21
3			2	8	3	0	2	1					16
4				3	10	10	3	0	1				27
5					1	6	4	1	2				14
6						1	7	6	5	2	1		22
7							2	8	3	1		1	15
8								3	7	3		1	14
Total		18	20	19	15	17	18	19	18	6	1	2	153

Distribution of Pupils April 1, 1921

Grade	AGE												Total
	5	6	7	8	9	10	11	12	13	14	15	16	
1	4	12	3										19
2		6	7	6	1	1							21
3			1	5	7	2	2	1					18
4				3	9	3	2		1				18
5					4	8	2	1					15
6					1	4	4	8	2	1			20
7							2	6	5	3			16
8								4	3	4	2		13
Total	4	18	11	14	22	18	12	20	11	8	2		140

A comparison of these tables with those of last year reveals the growth in school membership. It should be recalled that the action of the committee in raising the entering age for the first grade last September excluded many who otherwise would have entered this year. While this action kept the membership of the first and second grade room to a fairly reasonable number for one teacher, it provided merely a temporary solution of our one serious problem. The pupils excluded this year are certain to appear next September as a substantial addition to a large entering class and the total number may and probably will greatly exceed the seating capacity of the primary room.

Overcrowding is always a serious matter but it is especially serious in these grades. Pupils entering school for the first time require much more individual attention than those accustomed to habits of study and school routine.

This year, with forty-seven pupils and two grades, the work has proved a serious tax for the teacher. Next year the overcrowding is almost certain to interfere, possibly to a dangerous extent, with the efficiency of the school and with the rights of these children to a fair start in their education.

Our building as it is offers practically no opportunity for expansion and the time seems near for the town to seriously consider a new and modern building better suited to the needs of the growing school membership. The problem mentioned above does not require immediate action in this regard but it indicates the necessity for a careful study of our needs and of our budget requirements.

The alterations in the building demanded by the building inspectors to provide better means for fire protection and greater reduction of risk to the pupils have been completed at considerable expense, although this item was altogether unexpected. In addition to several small repairs to the building,

seats and desks of the latest adjustable type have been purchased for Miss Knight's room and all worn out or broken furniture has been replaced by new, with the exception of Miss Manning's room which is still equipped with the old rigid type. It is to be hoped that adjustable furniture can be purchased for this room during the coming year.

It is gratifying to report a year of very satisfactory progress and growth. The teachers who attended summer school did work of a high order and have already contributed much of value to the improvement of the school. All our teachers and supervisors are professionally alert and are working hard and enthusiastically and it is due to their helpful co-operation and that of the school committee that our schools are maintained in such a high degree of efficiency.

Respectfully submitted,

RALPH R. BARR,

Superintendent of Schools.

Report of the Supervisor of Music

To the Superintendent of Schools and School Committee
of Middleton, Mass.

I herewith submit to you my annual report on the progress of the study of music in Middleton schools.

Many rote songs have been taught in the primary grades. Toward the middle of the year first grade pupils began reading from the staff. Books containing simple scale exercises were used by the second grade.

Third and fourth grade work was a continuation and extension of the second year: with fewer rote songs and more experience in using the music books. Some written work is

required in all the grades except the first. The grammar grades are doing good work giving some time to chromatics and minors.

A new series to supplement the books now used is needed. It is hoped that the children will be as capable in music as they are becoming in every other subject.

I am grateful to the teachers for their faithful service, and wish to thank the Superintendent and Committee for their help.

Respectfully submitted,
GENIE F. KIMBALL,
Supervisor of Music.

Report of the School Nurse

Middleton School Committee:

I submit the following report for the school work from September, 1922 to June 22, 1923.

Ten children reported to school without vaccination. Notice sent to parents.

Entire school was weighed and measured in October and May. 48 under weight children were formed into nutrition classes and reweighed every four weeks. Heads examined for pediculosis every four weeks; six cases excused from studies during the year for a period of 48 hours.

Medical examination made by Dr. A. Nichols on 163 children.

112 notices sent to parents for minor causes.

Six (6) very bad diseased tonsils cases. Parents urged to have them removed as soon as possible.

24 poor posture cases; exercise and deep breathing was carried on in the school room with the assistance of the teachers. Good results have been obtained.

143 surgical dressings have received treatment. Health crusading work started in the V, VI, VII and VIII grades. Score cards for home work given to all children, renewed again March 1, taking on III and VI grades. 41 buttons were awarded for good work.

Notice sent to parents asking for their consent for the Schick test May 31.

Friday June 1, 61 children received the Schick treatment from Dr. Jones.

June 6th, Dr. Jones read the arms and found 58 positive, and three negative.

55 received the serum treatment.

Hot cocoa was served to the children at noon except Tuesday which day we served "cream soup."

Eight babies registered at our Mothers' conference held after school session during September and October.

And in closing I wish to thank the School Committee, Superintendent of Schools, Principal of Center School and Teachers, for their assistance the past year.

Respectfully submitted,
MARY E. ROUNDY, R. N.

July 24th, 1923.

Honor Roll—Year Ending June, 1923

GRADES III and IV.—ROOM 1

Not Absent First Half Year.
* Not Tardy

Hillman, Fernald *
Hunt, George *
Morrison, Allen W.
Morrison, Victor K. *
Phaneuf, Alfred *

Not Absent Second Half Year.

Goodrich, Mellicent E.
Goodale, James G.
Hillman, Fernald *
Kelly, William *
Morrison, Victor K.
Phaneuf, Alfred *

Not Absent or Tardy for Whole Year.

Hillman, Fernald
Morrison, Victor K.
Phaneuf, Alfred

Attendance First Half Year—ROOM 3

Richard Floyd *

Second Half Year

Richard Floyd
Allan Marshall
Henry Marston
Robert Parmenter *

First Half Year—ROOM 4

Harry P. Croxford *
Alfred L. Snow *

Second Half Year

Harry P. Croxford *

Reading Certificate awarded by State Library Commission

Edith A. Allen
Alton W. Hubbard
Hannah E. Fitzsimmons
Catherine E. Martin
Charlotte Wilkins

Graduation Exercises of Center Grammar School Middleton, Mass., June 22, 1923

Programme

Invocation . . . . . Rev. H. A. G. Abbe

PART I

"EVANGELINE"

Act. I. Bellefontaine home in Grand Pre, Acadia
Act II. At the feast of betrothal
Act III. In the church at Grand Pre
Act IV. Wanderings of Evangeline
Act V. In Philadelphia, fifty years later.

CHARACTERS

Prologue . . . . . Lauretta C. Pickard
Benedict Bellefontaine . . . . Alfred L. Snow
Basil Lajeunesse . . . . . Harold W. Porter
Evangeline Bellefontaine . . . Doris A. Osgood
Gabriel Lajeunesse . . . Edward H. Leary
Rene Le Blanc . . . . . Alton W. Hubbard
Father Felician . . . . . Benjamin F. Ogden
English General . . . . . Chester A. Hood
Acadian Exiles in Louisiana
Lillian E. Perfect, Kenneth F. Hilton
The Shawnee . . . . . Lula A. Wright
Black Robe Mission Chief . . Edward H. Leary
Watchman . . . . . Alfred L. Snow
Baptiste Le Blanc . . . . . Arthur F. Aiken
A Nurse . . . . . Gertrude E. Russell
Acadian Peasants and English Soldiers
Epilogue . . . . . Lauretta C. Pickard

PART II

Group of Songs	Chorus
"What William Henry Did"	Charlotte T. Wilkins
"Chorus of Pilgrims"	Chorus
A Sketch: A New York Illustrator	Helen F. Richardson
Her Secretary	Jessie M. Colbert
"Medley from the South"	Chorus
Class Exercises	Class of 1923
Presentation of Class of 1923	Superintendent R. R. Barr
Presentation of Diplomas	Mrs. M. W. Berry
"The Forest Dance"	Chorus
Benediction	Rev. H. A. G. Abbe

Music under direction of Mrs. Genie Fuller Kimball
Class Pianist, Hannah E. Fitzsimmons

Graduates

ARTHUR FRANKLYN AIKEN
JESSIE MARGUERIET COLBERT
HANNAH ELIZABETH FITZSIMMONS
KENNETH FRANCIS HILTON
CHESTER ARTHUR HOOD
ALTON WENDELL HUBBARD
EDWARD HARTMANN LEARY
BENJAMIN FRANKLIN OGDEN
DORIS AGNES OSGOOD
LILLIAN ELEANOR PERFECT
LAURETTA CATHERINE PICKARD
HAROLD WILLIAM PORTER
HELEN FARRELL RICHARDSON
GERTRUDE ELIZABETH RUSSELL
ALFRED LAWRENCE SNOW
CHARLOTTE THELMA WILKINS
LULA ALBERTHA WRIGHT

RECOMMENDATIONS

OF THE

FINANCE COMMITTEE

TOWN WARRANT

AND THE

BALLOT

OF THE

TOWN OF MIDDLETON

MARCH, 1924

PART III

Recommendations of the Finance Commitee for the Year 1924

Town Officers' Salaries:		
Selectmen	$300 00	
Assessors	500 00	
Registrars	30 00	
Constable	50 00	
Inspector of Slaughtering	25 00	
Inspector of Cattle	150 00	
Moderator	25 00	
Overseers of the Poor	100 00	
Superintendent of Burials	15 00	
Town Clerk	200 00	
Town Treasurer	250 00	
Town Accountant	300 00	
Water Commissioners	30 00	
Tax Collector	250 00	
Sealer of Weights and Measures	50 00	
Cemetery Commissioners	30 00	
		$2,305 00
Janitor of Town hall, 30 cents per hour.		
Protection of Person and Property:		
Police Department		$500 00
Fire Department:		
Building Fires	$150 00	
Forest Fires	500 00	
Firemen's Wages	65 00	
		$715 00
Forestry Department:		
Tree Warden	$500 00	
Moth Department	481 36	
		$981 36

Health and Sanitation:		
Board of Health	$300 00	
Essex Sanitorium	288 21	
		$588 21
Highways and Bridges:		
Highways	$3,500 00	
Sidewalks	150 00	
Snow Removal	500 00	
Bridges	800 00	
		$4,950 00
Charities:		
Poor Department	$1,500 00	
Soldiers' Benefits	84 00	
		$1,584 00
Education:		
Schools	$15,500 00	
Library	300 00	
		$15,800 00
Unclassified:		
Contingent Fund	$1,200 00	
Insurance	517 45	
Town Hall	1,336 00	
Memorial Day	200 00	
American Legion	110 00	
Cemeteries	800 00	
Interest	1,200 00	
Municipal Indebtedness	1,000 00	
Electric Light Department	1,000 00	
Fire Tower	100 00	
Tool House	500 00	
		$7,963 45
		$35,385 02

ARTHUR E. CURTIS, Clerk.

Town Meeting Warrant

Essex, ss. To Will A. Russell, Constable for the Town of Middleton, in the County of Essex:

GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby directed to notify and warn the inhabitants of said Town, qualified to vote in elections and in Town affairs, to meet at the Town Hall in said Town, on

Monday, the third day of March, next

at 5.45 o'clock A. M., for the following purposes:

To choose by ballot the following Town Officers for the ensuing year, viz:

Moderator, Town Clerk, three Selectmen, one Assessor for three years, one Overseer of the Poor for three years, one Overseer of the Poor for one year, one School Committee for three years, Highway Surveyor, two Trustees of Flint Public Library for three years, Constable, Treasurer, Tax Collector, three Fence Viewers, Tree Warden, Superintendent of Burials, Janitor for Town Hall, one Water Commissioner for three years, one Trustee of the David Cummings' Fund for three years, one Cemetery Commissioner for three years, one Cemetery Commissioner for two years, one Cemetery Commissioner for one year.

Also on the same ballot to give their vote "Yes" or "No" in answer to the following question: "Shall licenses be granted for the sale of certain non-intoxicating liquors in this Town?"

The polls will be open at 5.45 o'clock, A. M., and may be closed at 3 o'clock P. M. You are hereby required to notify and warn said qualified voters to meet at an adjourned meeting at the Town Hall, on Thursday, March 6, 1924, at 7.30 o'clock P. M. for the following purposes, viz:

ARTICLE 1. To choose such other Town Officers as are required to be chosen annually.

ARTICLE 2. To see what action the Town will take in regard to defraying the Town expenses for the ensuing year.

ARTICLE 3. To see if the Town will vote to require the Highway Surveyor to provide a suitable quantity of sand and use the same on the sidewalks when covered with ice.

ARTICLE 4. To see what action the Town will take in regard to letting the Town Hall.

ARTICLE 5. To see what measures the Town will adopt for the removal of snow from the sidewalks.

ARTICLE 6. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the revenue of the current financial year, and expressly made payable therefrom by this vote.

ARTICLE 7. To see if the Town will vote an appropriation of $7,139.31 to pay the assessment levied by the County Commissioners of Essex County under Chapter 429 of the Acts of 1923 for the construction of the Tuberculosis Hospital in Middleton and provide for raising the means therefor, by issuing bonds or otherwise, as the Town may determine.

ARTICLE 8. To see if the Town will make an appropriation of One Hundred and Twenty-five Dollars for special work on Lakeview Park and Highland road. Seventy-five Dollars to be expended on Lakeview Park and Fifty Dollars on Highland road.

ARTICLE 9. By petition of Wayne A. Giles and nine others, to see what action the Town will take in regard to celebration of the Fourth of July, and appropriate money for the same.

ARTICLE 10. By petition of Olin S. Pettingill and ten others, to see if the Town will appropriate the sum of $1,500 to extend a 6-inch water pipe up East Street 650 feet from the water gate on Maple Street.

ARTICLE 11. By petition of George H. Webber and fifteen others, to see if the Town will vote to extend the water pipe from the Three roads to the home of John R. Jester on Essex Street, and appropriate money for the same.

ARTICLE 12. By petition of Edwin B. Meade and ten others, to see if the Town will vote to include each year in the annual Town report a description of each parcel of property assessed, to whom it is assessed, and the amount it is assessed for.

ARTICLE 13. By petition of Elisha M. Randall and fourteen others to see what action the Town will take in regard to extending electric lights on School Street from Essex Street to Liberty Street, and appropriate money for the same.

ARTICLE 14. By petition of James O'Shea and thirteen others, to see if the Town will install five street lights between the Sarah Archer estate and the junction of East and Locust Streets, and appropriate money for the same.

ARTICLE 15. By petition of Otis H. Renard and seventeen others, for additional street lights on Liberty street.

ARTICLE 16. By petition of Edwin B. Meade and ten others, to see if the Town will vote to extend the wires for house lights on East and Peabody Streets as far as the poles are now in position and appropriate money for the same.

And you are directed to serve this warrant by posting attested copies thereof, one at the Town Hall, one at the Center Post Office and one at Mrs. Peabody's store, in said Town seven days at least before the time of holding said meeting. Hereof fail not and make due return of his warrant, with your doings thereon, to the Town Clerk, at the time and place of said meeting aforesaid.

Given under our hands this 12th day of February, 1924.

MAURICE E. TYLER
E. STIMPSON HUTCHINSON
HARRY B. CROXFORD
Selectmen of Middleton.

FLINT
MIDDLETON
PUBLIC LIBRARY